

From: Deborah Wicks [<mailto:wicksdeborah@smyrna.k12.de.us>]
Sent: Thursday, April 21, 2011 4:05 PM
To: Cunningham Emily W. (Lt Governor)
Subject: FW: Report on School District Spending

Smyrna School District's Thoughts

From: Jerry Gallagher [<mailto:Jerry.Gallagher@dti.k12.de.us>] **On Behalf Of** Jerry Gallagher
Sent: Thursday, April 21, 2011 11:38 AM
To: WicksDeborah@smyrna.k12.de.us
Cc: WilliamsPat@smyrna.k12.de.us
Subject: RE: Report on School District Spending

Debbie -

Its hard to comment on a report that I have not seen. Last year, the report utilized current expense data submitted on our 2009 Annual Financial Statement. Since we do not act as a fiscal agent for any consortium programs, I do not believe we have any unique spending that needs to be noted.

However, one should expect fluctuations from year to year. Significant one-time purchases associated with curriculum adoptions, technology, etc.; weather impacts on heating and cooling costs and the timing of expenses resulting from the recent transition to a new accounting system are examples. Therefore, I have attached for your information what I believe to be comparable calculations from last years report of FY 2009 expenses to include the five year period FY 2006 through FY 2010.

There are many reasons why percentages will differ across

districts. For example, transportation costs will be impacted by a given districts geographic size and population density and operations and maintenance by the condition of current buildings and their energy efficiency. As these costs vary, so will the relative percentages associated with each category.

You will note our administrative expenses have steadily decreased as the district continues to not utilize all the administrative positions for which it is entitled under the state formula. Most notably, during FY 2010 as well as FY 2011, we have kept three state authorized positions vacant.

I will reserve the right to make more meaningful comments on the report once it is available.

- Jerry

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From: Deborah Wicks [wicksdeborah@smyrna.k12.de.us]
Sent: Monday, April 18, 2011 4:58 PM
To: Jerry Gallagher
Subject: FW: Report on School District Spending

From: Cunningham Emily W. (Lt Governor)
[<mailto:emily.cunningham@state.de.us>]
Sent: Tuesday, April 12, 2011 9:16 AM
To: Marchio Tony (K12); Holodick Mark (K12);
'kevin.fitzgerald@cr.k12.de.us'; Robinson David (K12); Thomas
Michael (K12); Lyles Marcia V (K12); Linn Dorothy (K12); Ring David
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(K12); 'skanter@mail.milford.k12.de.us'; Godowsky Steven (K12);
'dsole@polytech.k12.de.us'; Daugherty Mervin B (K12); Knorr Russ
(K12); Wicks Deborah (K12); Lathbury Aj (K12); Carson Kevin (K12)
Subject: Report on School District Spending

Dear School Superintendent:

This year, the Lieutenant Governor's office will again be issuing a report on school district spending that is based upon National Center for Education Statistics reporting categories. Following the issuance of last year's report, some superintendents indicated that they believed their districts had unique spending or reporting requirements that should be noted when comparing district spending using NCES statistics. We would like to consider such information when issuing this year's report.

To that end, if you believe that your district has any specific spending or reporting requirements relating to NCES statistics which are not shared by other districts, please me know in writing at this e-mail address by the close of business on Thursday, April 21, 2011.

Thank you!

Emily

Emily W. Cunningham

Chief of Staff

Lt. Governor Matt Denn

302-744-4312

Emily.Cunningham@state.de.us

Analysis of Lt Governor Report

Source: District Annual Financial Statement

	FY 10			FY 09			FY 08
Instruction (Includes in-state tuition)	\$30,070,104.67	68.44%	75.51%	\$28,419,749.56	66.82%	74.10%	\$27,205,516.65
Student Support	\$2,328,218.32	5.30%		\$2,374,496.73	5.58%		\$2,326,191.66
Instructional Staff Support	\$776,968.23	1.77%		\$724,754.93	1.70%		\$635,406.05
General Administration	\$415,645.88	0.95%	6.75%	\$434,098.62	1.02%	6.87%	\$328,229.39
School Administration	\$2,548,305.24	5.80%		\$2,489,041.38	5.85%		\$2,635,259.29
Operations and Maintenance	\$4,728,643.17	10.76%		\$4,999,068.17	11.75%		\$4,238,781.48
Transportation	\$2,504,148.62	5.70%		\$2,477,901.30	5.83%		\$2,440,616.79
Other Support Services (excluded)	\$0.00	0.00%		\$0.00	0.00%		\$0.00
Food Services	\$565,825.36	1.29%		\$614,626.79	1.45%		\$594,234.53
Total	\$43,937,859.49	100.00%		\$42,533,737.48	100.00%		\$40,404,235.84

FY 07				FY 06			
67.33%	74.66%	\$25,664,651.00	67.85%	74.91%	\$22,972,253.00	67.58%	74.95%
5.76%		\$2,069,791.00	5.47%		\$1,929,736.00	5.68%	
1.57%		\$602,028.00	1.59%		\$573,522.00	1.69%	
0.81%	7.33%	\$287,733.00	0.76%	7.33%	\$272,651.00	0.80%	7.48%
6.52%		\$2,484,623.00	6.57%		\$2,270,490.00	6.68%	
10.49%		\$4,002,886.00	10.58%		\$3,840,040.00	11.30%	
6.04%		\$2,162,697.00	5.72%		\$1,678,556.00	4.94%	
0.00%		\$0.00	0.00%		\$0.00	0.00%	
1.47%		\$552,210.00	1.46%		\$453,472.00	1.33%	
100.00%		\$37,826,619.00	100.00%		\$33,990,720.00	100.00%	